

Exhibit D

JUL 16. 2007 2:57PM

NO. 3984 P. 1/6



International Centre for Dispute Resolution

FAX

Thomas M. Ventrone, Esq.
Vice President

International Centre for Dispute Resolution
1633 Broadway, New York, NY 10019-6708
telephone 212 484 3299, facsimile 212 246 7274

DATE July 16, 2007

TO K. Ann McDonald, Esq.
Steven C. Nelson, Esq.
David C. Singer, Esq.
Robert B. Davidson, Esq.

FAXNUMBER 1-212-953-3690
011 852-2524-3000
1-212-953-7201
1-212-972-0027

FROM Andrea H. Bugbee
ICDR Senior Case Manager

NUMBER OF PAGES 6 (Including Fax Cover Sheet)

RE 50 435 T 00214 06
Akin Bay Company, LLC
vs
Cornerstone Overseas Investment Limited
Cornerstone Strategic Management Limited

CC

MESSAGE Dear Counsel and Mr. Davidson:

Please see the attached. Thank you.

Kind Regards,

Andrea

THIS FAX TRANSMISSION IS INTENDED ONLY FOR THE USE OF THE PERSON TO WHOM IT IS ADDRESSED. IT MAY CONTAIN INFORMATION THAT IS CONFIDENTIAL, PRIVILEGED OR OTHERWISE EXEMPT FROM DISCLOSURE. IF YOU ARE NOT THE INTENDED RECIPIENT OR THE PERSON AUTHORIZED TO DELIVER THIS FAX TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION OF THIS FAX IS PROHIBITED. IF YOU HAVE RECEIVED THIS FAX IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE (COLLECT) AND RETURN THE ORIGINAL FAX TO US BY FIRST CLASS MAIL AT THE ABOVE ADDRESS.

JUL 16 2007 2:57PM

NO. 3984 P. 2/6



International Centre
for Dispute Resolution

Thomas Ventrone
Vice President

1633 Broadway, 10th Floor, New York, NY 10019
telephone: 212-484-4181 facsimile: 212-246-7274
internet: <http://www.adr.org/ICDR>

July 16, 2007

VIA FACSIMILE ONLY

K. Ann McDonald, Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York, NY 10006

Steven C. Nelson, Esq.
Dorsey & Whitney
88 Queensway, Suite 3008
One Pacific Place
Hong Kong China

Re: 50 435 T 00214 06
Akin Bay Company LLC
vs
Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

Dear Counsel:

Attached, please find a copy of the *Decision on Scope of Indemnification Under Wham-O Agreement* dated July 13, 2007 and as signed by Mr. Davidson.

Please contact the undersigned, should you have any questions.

Very truly yours,

Andrea H. Bugbee
Senior International Case Manager
(212) 484-3299
BugbeeA@adr.org

cc: Robert B. Davidson, Esq.

Encl.

JUL 16 2007 2:57PM

NO. 3984 P. 3/6

INTERNATIONAL CENTRE FOR DISPUTE RESOLUTION

AKIN BAY COMPANY LLC

Claimant,

and

Case No. 50 435 T 00214 06

CORNERSTONE OVERSEAS INVESTMENT
LIMITED and CORNERSTONE STRATEGIC
MANAGEMENT LIMITED,

Respondents.

**DECISION ON SCOPE OF INDEMNIFICATION
UNDER WHAM-O AGREEMENT**

By Interim Award dated April 20, 2007, the undersigned determined that, under Schedule I of the letter agreement dated April 1, 2004 between Respondent Cornerstone Overseas Investments, Limited ("COIL") and the Claimant ("Akin Bay") (hereinafter, the "COIL Agreement"), Akin Bay was entitled to payment of its counsel fees "as they are incurred", i.e., as the arbitration progresses. The COIL Agreement, however, is but one of two contracts involved in this arbitration. The second agreement is dated November 21, 2005 and is between Respondent Cornerstone Strategic Management Limited ("Cornerstone") and Akin Bay (hereinafter, the "Wham-O Agreement"). Akin Bay now applies for payment of its counsel fees "as they are incurred" in connection with the enforcement of its rights under the Wham-O Agreement. Cornerstone contests Akin Bay's application and contends that Akin Bay is not entitled to this relief under Schedule I of that contract.

JUL 16 2007 2:58PM

NO. 3984 P. 4/6

The operative language of the indemnification language in Schedule I to the Wham-O Agreement is substantially identical to the language in Schedule I to the COIL Agreement. Cornerstone, however, objects to paying Akin Bay's fees for prosecuting claims under the Wham-O Agreement arguing that additional provisions contained in the Wham-O Agreement evidence the parties' intention that Akin Bay not receive reimbursement of its counsel fees "as they are incurred" with respect to the Wham-O portion of the arbitration.

There are two differences in the agreements upon which Cornerstone relies. First, unlike in the COIL Agreement, disputes between the parties under the Wham-O Agreement are to be litigated rather than arbitrated. Second, Section 5 of the Wham-O Agreement permits Cornerstone to tender an insurance policy to Akin Bay which, if accepted, would substitute for Cornerstone's indemnification obligations under Schedule I. No such provision appears in the COIL Agreement.

Cornerstone argues that these different provisions compel the conclusion that Akin Bay is not entitled to its fees as they are incurred for enforcing its rights in this arbitration under the Wham-O Agreement.

After reading the parties' submissions and reviewing the Wham-O Agreement and its Schedule I, the undersigned concludes that the differences that appear in the Wham-O Agreement do not result in a different interpretation of Cornerstone's indemnification obligations. Accordingly, Cornerstone is to reimburse Akin Bay's counsel fees "as they

JUL 16 2007 2:58PM

NO. 3984 P. 5/6

are incurred" in Akin Bay's prosecution of its claims under the Wham-O Agreement to the same extent, and subject to the same conditions and qualifications, as those set forth in the Interim Award relating to the COIL Agreement.

It is true that a provision providing for litigation as opposed to arbitration implies a slower and more technical process, but preliminary relief is theoretically available in the context of a state court proceeding if, for example, Akin Bay felt aggrieved by an inordinate delay in receiving a decision on the payment of its fees. Neither does the possibility of Cornerstone's covering its indemnification obligations with insurance compel a different conclusion. The Wham-O Agreement recites a 90-day term, with possible extensions, and it is quite conceivable—perhaps even likely—that Akin Bay's work on the Wham-O assignment would be completed and fully paid for prior to the assertion of a third-party claim. While an insurance policy would not likely be available to cover Cornerstone's obligations to pay the fees of Akin Bay in the event of a dispute over the underlying agreement, the insurance alternative in Section 5 is optional and not mandatory. Hence, the inference is that the parties understood that it might not be an option under all the circumstances. Further, the insurance policy can be obtained "[a]t any time after the date of [the Wham-O] Agreement." Thus, a policy might well be procured after Akin Bay's assignment has concluded and Akin Bay has been fully compensated. The mere existence of the insurance alternative is, therefore, insufficient to override the clear language in Schedule I.

JUL 16 2007 2:58PM

NO. 3984 P. 6/6

For the reasons set forth above, Akin Bay's application is GRANTED and the Respondents are ORDERED to reimburse Akin Bay's reasonable counsel fees for the prosecution of its claims under the Wham-O Agreement as this arbitration proceeds. If a dispute arises as to the frequency of such reimbursements, or their amounts, either party may apply to the arbitrator for a prompt ruling.

A final fee will be set in the final Award rendered in this arbitration. The amount of such fee will consider the identity of the prevailing party, the work done, the results achieved, and the *bona fides* of the claims asserted. The arbitrator reserves the right to set a final fee that might require a disgorgement of fees previously advanced to Akin Bay if circumstances so warrant.

Dated: New York, NY
July 13, 2007

Robert B. Davidson / SO
Robert B. Davidson, Arbitrator

Exhibit E

ROBINSON & McDONALD LLP

61 BROADWAY
NEW YORK, N.Y. 10006

212-953-3400
FAX: 212-953-3690

August 9, 2007

Memorandum to: Steven C. Nelson, Esq.

Re: Bills Through June 30, 2007

Steve, we previously sent you bills through May 31, 2007 for payment by Cornerstone (see my memorandum to you of July 20, another copy of which is attached). Attached hereto are our bills for June 2007. They total \$11,315.45.

The following is a summary of what is still owed from our previous bills plus the new June statements:

Wham-O Bills through June 30, 2007:	\$ 48,422.42
	4,090.63
	5,226.50
First Agreement Bills for April 1 through June 30, 2007	10,210.62
	<u>6,088.95</u>
Total	\$ 74,039.12 ¹
AAA Bills through July 6, 2007	<u>39,175.00²</u>
	113,214.12
Bank processing charges	<u>67.77</u>
Grand Total	<u>\$113,281.89</u>

¹ The \$6,529.11 of outside copying charges for the document production that were unbilled as of the time of my July 20 memorandum are now included in the June 30 bill. As with the \$1,874.97 of similar charges on the May 31 bill, we allocated such charges 80% to the First Agreement and 20% to Wham-O.

² In my July 20 memorandum I told you that my number for the AAA bills included a \$1,952.50 invoice from JAMS. The above \$39,175.00 number excludes that \$1,952.50 amount. It turns out I should not have included it. The total AAA bills are as set forth on the AAA statement dated July 6, 2007 I previously sent to you (another copy attached).

The above summary can be reconciled to my July 20 memorandum as follows:

Amount Owed per KAM 7/20/2007 Memo	\$110,448.05
Plus 6/30/2007 Bills: Wham-O	5,226.50
First Agreement	<u>6,088.95</u>
	\$121,763.50
Minus \$1,952.50 JAMS invoice	<u>- 1,952.50</u>
	119,811.00
Minus \$6,529.11 then unbilled copying charge (now billed and included in the 6/30/2007 statements)	<u>- 6,529.11</u>
	<u>\$113,281.89</u>

Finally, another copy of my proposed stipulation regarding the ongoing procedure for Cornerstone's payment of bills is attached. Please call with any questions.

Steve, as I said in my e-mail of yesterday, it is important that these bills either be paid forthwith or that you tell me they will not be paid. The current situation cannot continue -- where our clients incur fees (such as on the latest brief about the First Agreement), and all we get from Cornerstone is silence. As of Monday, August 13, 2007, we will interpret silence as a refusal to comply with the Arbitrator's decisions and act accordingly. Best regards.

K. Ann McDonald

Enclosures

NEW YORK August 08, 2007AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
IDENTIFICATION NUMBER
13-3568624

For professional services rendered
through June 30, 2007 in connection with
a dispute with Cornerstone Overseas
Investment Limited regarding 2004
Agreement (First Agreement)

Professional Services

Hours

6/4/2007	KAM	Telephone call P. Bepler re document production	0.15
6/5/2007	KAM	Telephone call re document production	0.10
6/6/2007	KAM	Telephone call D. Singer	0.05
6/26/2007	JSR	Telephone call client	1.00
6/28/2007	JSR	Telephone calls clients; revise bills; email S. Nelson	0.30

Amount

For professional services rendered	1.60	\$680.00
------------------------------------	------	----------

AKIN BAY COMPANY LLC

August 08, 2007

Page 2

Additional Charges :

	<u>Amount</u>
Local Messenger	176.67
Outside Copying	5,223.28
Photocopy	<u>9.00</u>
Total costs	\$5,408.95

Total amount of this bill	<u>\$6,088.95</u>
---------------------------	-------------------

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.30	425.00
Kathryn Ann McDonald	0.30	425.00

NEW YORK AUGUST 08, 2007AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
IDENTIFICATION NUMBER
13-3588824

For professional services rendered
through June 30, 2007 in connection with
a dispute with Cornerstone Overseas
Investment Limited and Cornerstone
Strategic Management Limited regarding
Wham-O Agreement

Professional Services

			<u>Hours</u>
6/4/2007	KAM	Telephone call P. Bepler re document production	0.15
6/5/2007	KAM	Telephone call re document production	0.10
6/6/2007	KAM	Telephone call D. Singer	0.05
6/18/2007	JSR	Review Respondents' letter brief re fees	0.40
6/19/2007	JSR	Review documents (brief, contracts, interim award, etc.) and begin drafting letter brief in support of interim award	2.00
6/20/2007	JSR	Telephone call client; work on brief	1.30
6/25/2007	JSR	Letter brief; telephone call K.A. McDonald	2.20
6/26/2007	JSR	Brief	0.80

AKIN BAY COMPANY LLC

August 08, 2007

Page 2

Hours

6/27/2007	JSR	Telephone call re brief	0.50
6/28/2007	JSR	Telephone call clients; revise bills; email S. Nelson	0.30
6/29/2007	JSR	Finalize and submit brief	1.30

Amount

For professional services rendered	9.10	\$3,867.50
------------------------------------	------	------------

Additional Charges :

Local Messenger	44.17
Outside Copying	1,305.83
Photocopy	9.00
Total costs	\$1,359.00

Total amount of this bill	\$5,226.50
---------------------------	------------

Professional Summary

Name	Hours	Rate
Jayne S. Robinson	8.80	425.00
Kathryn Ann McDonald	0.30	425.00

Read Message - SmarterMail

Page 1 of 1

From: "Ann McDonald" <ann@robinsonmcdonald.com>
To: nelson.steve@dorsey.com
CC: jayne@robinsonmcdonald.com, singer.david@dorsey.com
Subject: Re:Akin Bay v. Cornerstone
Attachments: Nelson-7-20[1].doc, Wham-O-Attachment.pdf, Stip-FeePayment.doc

Date: Saturday, July 21, 2007 12:15 AM
HTML | Plain Text | Header | Raw Content

Dear Steve,
See attached.

Ann

K. Ann McDonald, Esq.
Robinson & McDonald LLP
61 Broadway, Suite 1415
New York, New York 10006
Tel.: 212 953-3889
Fax: 212 953-3690

Confidentiality Notice: This e-mail is sent by a law firm and may contain information that is privileged or confidential. If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that, unless explicitly provided otherwise, any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

ROBINSON & McDONALD LLP

61 Broadway

NEW YORK, N.Y. 10006

212-953-3400

FAX: 212-953-3690

July 20, 2007

Memorandum to: Steven C. Nelson, Esq.

Re: Akin Bay v. Cornerstone

Steve, thank you for your e-mail of July 19, 2007 in which you said you would be getting together with Mr. Hsieh about our outstanding bills shortly. We thought it might aid you in that meeting to have copies of all the bills that have not been paid to date.

1. Bills Through March 31, 2007

On or about May 9, 2007 we sent you a memorandum seeking payment of Robinson & McDonald ("R&M") bills through March 31, 2007 and AAA expenses through May 9, 2007. The fees and expenses referred to in that memorandum were as follows:

Wham-O	\$ 48,422.42
First Agreement	\$ 47,632.63
AAA	\$15,777.50

In response, Cornerstone paid \$47,632.63, and R&M received \$47,564.86. Therefore with respect to our May 9, 2007 memorandum (and in light of the arbitrator's recent decision that Akin Bay's fees with respect to the Wham-O Agreement must also be paid), please have Cornerstone send the following amounts by wire transfer:

Wham-O Agreement	\$ 48,422.42
AAA	<u>15,777.50</u>
	\$ 64,199.92

In addition, on June 26 and 29, 2007, Jayne Robinson sent e-mails enclosing our bills for April through May 2007, a bill from the AAA and certain as yet unbilled charges for

copying related to document production (additional copies are attached hereto). There has to date been no payment of those amounts, which are:

Wham-O Agreement	\$ 4,090.63
First Agreement	10,210.62
AAA	3,250.00
Copying Charges	<u>6,529.11</u>
	\$24,080.36

Furthermore, we have recently received a further bill from the AAA (as I know you have) for a further \$22,100. This bill is attached.

In summary, Cornerstone now owes the following amounts:

Previously Billed:	\$ 64,199.92
	24,080.36
Recent AAA Bill	22,100.00
Bank Processing Charges	<u>67.77</u>
Grand Total	<u>\$110,448.05</u>

Please have your client send \$110,448.05 by wire transfer pursuant to the following instructions:

Bank of New York
Robinson & McDonald LLP
Account # 6301542028
ABA Routing # 021000018
Swift # IRVTUS3N

Please tell your client not to send us a foreign check again. It took almost three weeks to clear, and that is unacceptable.

Finally, we will be sending our June bills shortly, and I want to put a procedure in place for paying these bills on a regular basis. Although I have not heard from you regarding the procedure suggested in my e-mail of July 6, 2007, attached hereto is a proposed stipulation on the assumption that such proposal will probably be acceptable to you.

If you have any questions or comments, please give me a call. If you wish to talk

over the weekend, I will be at (860) 354-2139. Best regards.

K. Ann McDonald

Enclosures

JUL 6 2007 8:21AM

NO. 3682 P. 3



American Arbitration Association
Dispute Resolution Services Worldwide

1833 Broadway
10th Floor
New York, NY 10019

STMT DATE	AMOUNT DUE
07/08/2007	25350.00
CASE#	
50-435-T-00214-08 01 ANBU-R	

Payment Due Upon Receipt

INVOICE/STATEMENT

K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York, NY 10008

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

Please Detach and Return with Payment to the Above Address

Please Indicate Case No. on check



American Arbitration Association
Dispute Resolution Services Worldwide

1833 Broadway
10th Floor
New York, NY 10019

NAME K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York, NY 10008

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

STMT DATE	CASE#	PREVIOUS BALANCE	CURRENT CREDITS	NEW CHARGES	TOTAL BALANCE DUE
07/08/2007	50-435-T-00214-08 01 ANBU-R	0.00	13025.00-	\$6176.00	25350.00

DATE	REF#	DESCRIPTION	AMOUNT	CREDITS	BALANCE
05/22/2006	8271057	Initial Administrative Fee	8000.00		
05/24/2006	2280	Payment recvd from : coll ckr/Akin Bay Company, LLC		8000.00 -	
01/22/2007	9367608	Your Share of the Neutral Compensation Deposit covering 8 hours of Preliminary Matters	2200.00		
02/08/2007	2500	Payment recvd from : coll ckr/Akin Bay Company, LLC		2200.00 -	
01/22/2007	9307871	Your share of the arbitrator expenses deposit	50.00		
02/08/2007	2500	Payment recvd from : coll ckr/Akin Bay Company, LLC		50.00 -	
04/02/2007	9436188	Your Share of the Neutral Compensation Deposit covering 15 hours of Study	3575.00		
04/24/2007	2585	Payment recvd from : coll ckr/Akin Bay Company LLC		3575.00 -	
06/04/2007	9489188	Case Service Fee	3250.00		3250.00
07/08/2007	9485460	Your Share of the Neutral Compensation Deposit covering 5 days of Hearing	11000.00		11000.00
07/08/2007	9485462	Your Share of the Neutral Compensation Deposit covering 40 hours of Study	11000.00		11000.00

Remarks: For any inquiry please call 212-484-3289
This is a full statement showing all financial activity on this case.

TOTAL BALANCE DUE
25350.00

Please Indicate Case No. on check

INVOICE SUMMARY:	NET BILLED	NET PAID	NET DUE
INITIAL/COUNTER-CLAIM FEES	11250.00	8000.00	3250.00
HEARING/POSTPONEMENT/ROOM/PROCESSING FEES	0.00	0.00	0.00
REALLOCATION AT CASE END FEES	0.00	0.00	0.00
NEUTRAL COMPENSATION/EXPENSES	27925.00	5825.00	22100.00
			END 13-0420745

JUL 6 2007 8:21AM

NO. 3682 P. 4



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

STMT DATE	AMOUNT DUE
07/06/2007	25350.00
CASE#	
50-435-T-00214-06 01 ANBU-R	

Payment Due Upon Receipt

INVOICE/STATEMENT

K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York NY 10006

Representing Akon Bay Company LLC
Re: Comersions Overseas Investment Limited
and Cornerstone Strategic Management Limited

Please Detach and Return with Payment to the Above Address

Please Indicate Case No. on check



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

NAMS K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York NY 10006

Representing Akon Bay Company LLC
Re: Comersions Overseas Investment Limited
and Cornerstone Strategic Management Limited

STMT DATE	CASE#	PREVIOUS BALANCE	CURRENT CREDITS	NEW CHARGES	TOTAL BALANCE DUE
07/06/2007	50-435-T-00214-06 01 ANBU-R	0.00	13825.00	38175.00	25350.00
DATE	REF#	DESCRIPTION	AMOUNT	CREDITS	BALANCE
07/08/2007	9485454	Your share of the arbitrator expense deposit	100.00		100.00

Remarks: For any inquiry please call: 212-464-3298
This is a full statement showing all financial activity on this case.

**TOTAL
BALANCE
DUE** 25350.00

Please Indicate Case No. on check

INVOICE SUMMARY: INITIAL/COUNTER-CLAIM FEES

HEARING/POSTPONEMENT/ROOM/PROCESSING FEES	11250.00	6000.00	3250.00
REALLOCATION AT CASE END FEES	0.00	0.00	0.00
NEUTRAL COMPENSATION/EXPENSES	27825.00	5825.00	22100.00

EN 13-0429745

Draft 7/20/2007

AMERICAN ARBITRATION ASSOCIATION
INTERNATIONAL CENTRE FOR DISPUTE RESOLUTION

-----X
:
Akin Bay Company LLC, :
:
:
Claimant, : Case No. 50 435 T 00214 06
:
:
-against- :
:
:
Cornerstone Overseas Investment Limited :
and Cornerstone Strategic Management :
Limited, :
:
:
Respondents. :
-----X

STIPULATION REGARDING PAYMENT
OF FEES AND EXPENSES OF AKIN BAY

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned
counsel for the parties:

1. With respect to invoices sent to Akin Bay or its counsel by the American
Arbitration Association ("AAA") or JAMS (collectively "AAA Expenses"), Respondents shall
pay the full amount of such invoices within 5 days of the transmission of such invoice by e-mail
to Steve Nelson and David Singer, counsel for Respondents.

2. With respect to statements sent to Akin Bay by its counsel, Robinson &
McDonald, for legal fees and expenses ("Attorney Statements"), Respondents shall pay the full
amount of such Attorney Statements within 10 days of the transmission of such Attorney
Statements by e-mail to Steve Nelson and David Singer, counsel for Respondents, except as set
forth in paragraphs 3 and 4 below.

3. In the event that counsel for Respondents has an objection or query with respect to any portion of the Attorney Statements, then Respondents shall pay the portion of such Attorney Statement that does not relate to such objection or query pursuant to the terms of paragraph 2 above. With respect to the portion of the Attorney Statement that does relate to such objection or query (the "Disputed Amount"), counsel for the parties shall have a further 10 days (i.e., 20 days from the initial transmission of the Attorney Statement to counsel for Respondents) to resolve the issue ("10 Day Resolution Period").

4. If, by the end of such 10 Day Resolution Period, Respondents have agreed to pay all or any portion of the Disputed Amount, such payment shall be made within 5 days of the end of such 10 Day Resolution Period, and either party may seek a ruling from the Arbitrator with respect to any remaining issues.

5. All payments made by Respondents pursuant to this Stipulation shall be made by wire transfer to Robinson & McDonald, as follows:

Bank of New York
Robinson & McDonald LLP
Account # 6301542028
ABA Routing # 021000018
Swift # IRVTUS3N

Dated: July __, 2007

ROBINSON & McDONALD LLP

DORSEY & WHITNEY

By _____
K. Ann McDonald, Esq.

By: _____
Steven C. Nelson, Esq.

61 Broadway
New York, NY 10006
Tel.: (212) 953-3400
Attorneys for Claimants

88 Queensway
Suite 3008
One Pacific Place
Hong Kong, China
Attorneys for Respondents

Read Message - SmarterMail

Page 1 of 1

From: "Ann McDonald" <ann@robinsonmcdonald.com>
To: nelson.steve@dorsey.com
CC: jayne@robinsonmcdonald.com, singer.david@dorsey.com

Date: Thursday, July 26, 2007 10:59 PM
HTML | Plain Text | Header | Raw Content

Dear Steve,

I need to hear from you soon re Comerstone's payment of its obligations pursuant to the Arbitrator's orders. I do understand that you, like me, are busy with other things. However, unless I hear from you very soon, I am going to have to raise with Mr. Davidson your client's failure to pay our bills, and seek as an order that which I have proposed to you as a stipulation. Given everything that's going on (including your side's recent brief that admits that T&M Fees were payable for M&A work), would it make sense for you and me to talk over the weekend (and before we file our brief next Tuesday)? If so, please e-mail me when you would be available. I will be in the country over the weekend at 860 354-2139. Feel free to call—I sort of think we need to talk a bit. Best regards,

Ann

K. Ann McDonald, Esq.
Robinson & McDonald LLP
61 Broadway, Suite 1415
New York, New York 10006
Tel.: 212 953-3889
Fax: 212 953-3690

Confidentiality Notice: This e-mail is sent by a law firm and may contain information that is privileged or confidential. If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that, unless explicitly provided otherwise, any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Read Message - SmarterMail

http://mail.robinsonmurchymcdonald.com/Main/firmReadMail_Body..

From: "Ann McDonald" <ann@robinsonmcdonald.com>
To: nelson.steve@dorsey.com, singer.david@dorsey.com
Subject: fw: Re:My Memo of July 20

Previous

Date: Wednesday, July 25, 2007 3:10 PM

HTML | Plain Text | Header | Raw Content

Hi David,

Don't mean to nag, but will you have a response soon re my request for a brief extension--end of the e-mail I sent last night--even if you don't yet have a response on the rest of my queries?

Ann

K. Ann McDonald, Esq.
 Robinson & McDonald LLP
 61 Broadway, Suite 1415
 New York, New York 10006
 Tel.: 212 953-3889
 Fax: 212 953-3690

Confidentiality Notice: This e-mail is sent by a law firm and may contain information that is privileged or confidential.

If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that, unless explicitly provided otherwise, any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

From: "Ann McDonald" <ann@robinsonmcdonald.com>
Sent: Wednesday, July 25, 2007 1:43 AM
To: nelson.steve@dorsey.com>, <singer.david@dorsey.com>
Subject: Re:My Memo of July 20

Dear Steve,

In my memo to you dated July 20, I included in the amount owed by your client \$1,952.50 that I had thought Akin Bay had paid directly to JAMS (we do have an invoice from JAMS for that amount, and I thought we had paid it). See footnote 2 to my memo. I am now not so sure that amount was paid to JAMS itself (it might have been included in what the AAA billed). I obviously want to make sure we are not double billing your client, so please for the moment subtract \$1,952.50 from the \$110,448.05 Cornerstone needs to wire transfer to Robinson & McDonald. When I get to the bottom of the JAMS invoices, I will get back to you. I also have a message from the AAA asking whether we paid "Mr. Davidson" directly. I assume they mean did we pay JAMS directly. I called Andrea back, but we haven't actually connected yet. It may be that the AAA is also confused (what a surprise!).

Having not heard from you or David at all about any of this (including the stipulation re procedures for payment), I am concerned that the motion I should be working on should be a default judgment motion and not the "interpretive issue" brief I am working on now. Please try to get back to me ASAP re the stip. and when we should expect payment of the outstanding bills. Meanwhile, I do not want to waste my time on a response re the interpretive issue if your client is just going to ignore the arbitrator's ruling. At the same time, I do not want to put off that issue at all. To be perfectly honest, I also have an emergency I am working on for a large European client (TRO, preliminary injunction etc...)--notice I am writing this to you at 1:45 a.m. New York time--and I would appreciate a brief extension for our currently due brief. My response re the "interpretive issue" is now due Friday, July 27. Can I have until Tuesday, July 31? Meanwhile, I hope we can work out this week whether we have a problem about your client paying or not? Best regards,

Ann

K. Ann McDonald, Esq.
 Robinson & McDonald LLP
 61 Broadway, Suite 1415
 New York, New York 10006

Read Message - SmarterMail

http://mail.robinsonmurphymcdonald.com/Main/firmReadMail_Body..

Tel.: 212 953-3889
Fax: 212 953-3690

Confidentiality Notice: This e-mail is sent by a law firm and may contain information that is privileged or confidential.

If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that, unless explicitly provided otherwise, any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

From: "Ann McDonald" <ann@robinsonmcdonald.com>
To: nelson.steve@dorsey.com
CC: jayne@robinsonmcdonald.com, singer.david@dorsey.com
Subject: Re:Akin Bay v. Cornerstone
Attachments: Nelson-7-20[1].doc, Wham-O-Attachment.pdf, Stip-FeePayment.doc

Date: Saturday, July 21, 2007 12:15 AM
HTML | Plain Text | Header | Raw Content

Dear Steve,
See attached.

Ann

K. Ann McDonald, Esq.
Robinson & McDonald LLP
61 Broadway, Suite 1415
New York, New York 10006
Tel.: 212 953-3889
Fax: 212 953-3690

Confidentiality Notice: This e-mail is sent by a law firm and may contain information that is privileged or confidential. If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that, unless explicitly provided otherwise, any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

ROBINSON & McDONALD LLP

61 Broadway

NEW YORK, N.Y. 10006

212-953-3400

FAX: 212-953-3690

July 20, 2007

Memorandum to: Steven C. Nelson, Esq.

Re: Akin Bay v. Cornerstone

Steve, thank you for your e-mail of July 19, 2007 in which you said you would be getting together with Mr. Hsieh about our outstanding bills shortly. We thought it might aid you in that meeting to have copies of all the bills that have not been paid to date.

1. Bills Through March 31, 2007

On or about May 9, 2007 we sent you a memorandum seeking payment of Robinson & McDonald ("R&M") bills through March 31, 2007 and AAA expenses through May 9, 2007. The fees and expenses referred to in that memorandum were as follows:

Wham-O	\$ 48,422.42
First Agreement	\$ 47,632.63
AAA	\$15,777.50

In response, Cornerstone paid \$47,632.63, and R&M received \$47,564.86.¹ Therefore with respect to our May 9, 2007 memorandum (and in light of the arbitrator's recent decision that Akin Bay's fees with respect to the Wham-O Agreement must also be paid), please have Cornerstone send the following amounts by wire transfer:

Wham-O Agreement	\$ 48,422.42
AAA	<u>15,777.50²</u>
	\$ 64,199.92

¹ The \$67.77 difference was Hong Kong and New York bank processing fees occasioned by the manner of the transfer (foreign check).

² This amount includes \$1,952.50 invoiced by JAMS. There may be an additional amount that was paid to JAMS—I am checking on it and will get back to you.

In addition, on June 26 and 29, 2007, Jayne Robinson sent e-mails enclosing our bills for April through May 2007, a bill from the AAA and certain as yet unbilled charges for coping related to document production (additional copies are attached hereto). There has to date been no payment of those amounts, which are:

Wham-O Agreement	\$ 4,090.63
First Agreement	10,210.62
AAA	3,250.00
Copying Charges	<u>6,529.11</u>
	\$24,080.36

Furthermore, we have recently received a further bill from the AAA (as I know you have) for a further \$22,100. This bill is attached.

In summary, Cornerstone now owes the following amounts:

Previously Billed:	\$ 64,199.92
	24,080.36
Recent AAA Bill	22,100.00
Bank Processing Charges	<u>67.77</u>
Grand Total	<u>\$110,448.05</u>

Please have your client send \$110,448.05 by wire transfer pursuant to the following instructions:

Bank of New York
 Robinson & McDonald LLP
 Account # 6301542028
 ABA Routing # 021000018
 Swift # IRVTUS3N

Please tell your client not to send us a foreign check again. It took almost three weeks to clear, and that is unacceptable.

Finally, we will be sending our June bills shortly, and I want to put a procedure in place for paying these bills on a regular basis. Although I have not heard from you regarding the procedure suggested in my e-mail of July 6, 2007, attached hereto is a proposed stipulation on the assumption that such proposal will probably be acceptable to you.

If you have any questions or comments, please give me a call. If you wish to talk over the weekend, I will be at (860) 354-2139. Best regards.

K. Ann McDonald

Enclosures

Akin Bay

Wham-O -- From May 9, 2007
Memo

~~May 31, 2006~~

AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3588824

For professional services rendered
 through April 30, 2006 in connection with
 a dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

		<u>Hours</u>
4/2/2006	KAM Review materials from client telephone call J. Robinson	1.60
4/3/2006	KAM Preparation for meeting and attend meeting at client's offices	2.50
4/4/2006	KAM Telephone call P. Bepler	0.10
4/10/2006	JSR Conference K.A. McDonald; work on estimate; review Wham-O contract	0.60
	KAM Telephone call client; review of documents from client; conference J. Robinson; preparation of cost estimate	1.55
4/11/2006	KAM Finalize cost estimate	0.60
	JSR Work on estimate	0.50
4/17/2006	KAM Telephone call P. Bepler	0.35
	JSR Telephone call P. Bepler	0.35

AKIN BAY COMPANY LLC

May 31, 2006

Page 2

		<u>Hours</u>
4/18/2006	KAM Telephone call P. Bepler; memorandum to P. Bepler	0.15
	JSR Telephone call P. Bepler	0.10
4/19/2006	KAM Conference J. Robinson re strategy	0.25
4/20/2006	KAM Prepare for telephone call with client; telephone call client	0.45
	JSR Telephone call clients	0.25
4/25/2006	KAM Telephone call P. Bepler	0.05
4/26/2006	KAM Work on Statement of Claim; respond to client e-mails	1.15

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	10.55	\$4,483.75

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.80	425.00
Kathryn Ann McDonald	8.75	425.00

June 20, 2006

AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3588024

For professional services rendered
 through May 31, 2006 in connection with
 a dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

		<u>Hours</u>
5/1/2006	KAM Work on Statement of Claim; conference P. Bepler	1.50
5/2/2006	KAM Review of documents from client	0.20
5/3/2006	KAM Work on Statement of Claim	1.55
5/4/2006	KAM Work on Statement of Claim	1.15
5/5/2006	KAM Telephone call P. Bepler	0.05
5/9/2006	KAM Review of e-mails from clients	0.30
5/10/2006	KAM Review of e-mails from client; work on Statement of Claim; e-mails to P. Bepler	2.20
5/11/2006	KAM Re-draft Statement of Claim; e-mail to P. Bepler	1.60

AKIN BAY COMPANY LLC

June 20, 2006

Page 2

		<u>Hours</u>
5/12/2006	KAM Work on Statement of Claim; telephone call clients	0.70
	JSR Review draft statement of claim	0.10
5/15/2006	KAM E-mails with client; work on Statement of Claim; organize exhibits	4.60
	JSR Review draft Statement of Claim; conference K.A. McDonald	0.25
5/16/2006	KAM Work on Statement of Claim; e-mails with client; review and organize exhibits	3.60
5/17/2006	KAM Finalize Statement of Claim; telephone calls P. Bepler; organize exhibits; draft letters to AAA, Hsieh and Nelson	1.60
	JSR Telephone call P. Bepler; conference K.A. McDonald; final review Statement of Claim	0.50
5/22/2006	KAM Telephone call S. Nelson; telephone call P. Bepler	0.15
5/23/2006	KAM E-mail to clients re Nelson conversation; telephone clients re same	0.45
5/24/2006	KAM Review of AAA letter and rules; e-mails to client and S. Nelson	0.15
5/31/2006	KAM Telephone call S. Nelson; telephone call P. Bepler; telephone call Bepler and Rybakoff	1.00
	JSR Telephone calls S. Nelson, P. Bepler, and J. Rybakoff re arbitration	1.00

AKIN BAY COMPANY LLC

June 20, 2006

Page 3

HoursHoursAmount

For professional services rendered	22.65	\$ 9,626.25
------------------------------------	-------	-------------

Additional Charges:

Local Messenger	4.64
OT Word Proc.	87.00
Photocopy	<u>565.23</u>

Total costs	<u>\$656.87</u>
-------------	-----------------

Total amount of this bill	\$10,283.12
---------------------------	-------------

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.85	425.00
Kathryn Ann McDonald	20.80	425.00

NEW YORK August 03, 2006AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3588824

For professional services rendered
 through June 30, 2006 in connection with
 a dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

		<u>Hours</u>
6/1/2006	KAM Telephone call with AAA and S. Nelson; telephone call P. Bepler; conference J. Robinson	3.15
	JSR Conference AAA; conference K.A. McDonald re court vs. arbitration issues; telephone call P. Bepler	3.15
6/2/2006	KAM Conference J. Robinson re contract interpretation; telephone call P. Bepler re same	1.80
6/8/2006	KAM Telephone call P. Bepler; telephone call AAA and S. Nelson; conference J. Robinson re strategy	0.25
	JSR Review AAA commercial, securities and international rules in preparation for AAA conference; telephone call S. Nelson; telephone call AAA; telephone call P. Bepler	0.75

AKIN BAY COMPANY LLC

August 03, 2006

Page 2

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	09.10	\$3,867.50
Additional Charges:		
Westlaw		<u>120.79</u>
Total costs		\$120.79
<hr/>		
Total amount of this bill		\$3,988.29

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	3.90	425.00
Kathryn Ann McDonald	5.20	425.00

October 02, 2006

AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE

IDENTIFICATION NUMBER

13-3588824

For professional services rendered
through August 31, 2006 in connection
with a dispute with Cornerstone Overseas
Investment Limited and Cornerstone
Strategic Management Limited regarding
Wham-O Agreement

Professional Services

		<u>Hours</u>
7/6/2006	JSR Review answer and counterclaim; telephone call P. Bepler	0.30
	KAM Review of Cornerstone Answer; telephone call P. Bepler	0.55
7/10/2006	KAM Review of Cornerstone's Answer; telephone call clients	1.60
7/11/2006	KAM Telephone calls P. Bepler	0.20
7/20/2006	JSR Conference re arbitrators	0.25
	KAM Conference re arbitrators	0.25
7/26/2006	KAM Telephone call P. Bepler	0.15
8/1/2006	KAM Telephone call P. Bepler	0.10
8/21/2006	KAM Work on draft Response to Answer and Counterclaims	4.50

AKIN BAY COMPANY LLC

October 02, 2006

Page 2

		<u>Hours</u>
8/22/2006	JSR Draft discovery demand; work on answer to counterclaim	2.75
	KAM Work on response; telephone calls P. Bepler; conference J. Robinson	3.60
8/23/2006	JSR Work on answer to counterclaim	1.75
	KAM Work on response; conference J. Robinson; telephone call AAA	2.75
8/24/2006	KAM Work on response	1.75
8/28/2006	KAM Work on response	1.50
8/29/2006	KAM Work on response	0.75
8/30/2006	KAM Work on response	0.50
8/31/2006	KAM Telephone call P. Bepler; work on response	0.25

	<u>Amount</u>
For professional services rendered 23.50	\$9,987.50
Additional Charges :	
Local Messenger	4.63
OTWordProc.	145.00
Photocopy	<u>56.00</u>
Total costs	\$205.63
Total amount of this bill	\$10,193.13

AKIN BAN COMPANY LLC

October 02, 2006

Page 3

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	5.05	425.00
Kathryn Ann McDonald	18.45	425.00

November 02, 2006

DR

AKIN BAY COMPANY LLC

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3588824

For professional services rendered
 through September 30, 2006 in connection
 with a dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

		<u>Hours</u>
9/5/2006	KAM Work on response to counterclaim	1.40
9/6/2006	JSR Work on answer to counterclaim	1.85
	KAM Work on and finalize response; numerous e-mails and telephone calls clients; finalize exhibits; telephone call S. Nelson; telephone call AAA	5.50
9/11/2006	KAM Telephone call P. Bepler	0.10
9/18/2006	KAM Telephone call P. Bepler	0.10
9/20/2006	KAM E-mails; telephone calls re arbitrator	0.40
9/21/2006	KAM E-mails; letter to AAA	0.20
9/27/2006	KAM Telephone call clients re possible witness	0.90

AKIN BAY COMPANY LLC

November 02, 2006

Page 2

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	10.00	\$4,250.00

Additional Charges:

Courier	45.01
OTWordProc.	159.50
Outside Copying	<u>44.40</u>

Total costs	<u>\$248.91</u>
-------------	-----------------

Total amount of this bill	<u>\$4,498.91</u>
---------------------------	-------------------

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	1.85	425.00
Kathryn Ann McDonald	8.15	425.00

NEW YORK

~~November 17, 2006~~

AKIN BAY COMPANY LLC

Dr

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10009

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3586824

For professional services rendered through
 October 31, 2006 in connection with a
 dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

		<u>Hours</u>
10/20/2006	KAM Telephone call Bepler; Rybakoff	0.35
10/26/2006	KAM Work on document demand	0.15
10/27/2006	KAM Finalize document demand	0.10

		<u>Amount</u>
For professional services rendered	0.60	\$255.00

Additional Charges :

Courier	17.76
Photocopy	<u>5.40</u>

Total costs	\$23.16
-------------	---------

Total amount of this bill	<u>\$278.16</u>
---------------------------	-----------------

AKIN BAY COMPANY LLC

November 17, 2006

Page 2

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Kathryn Ann McDonald	0.60	425.00

NEW YORK _____

AKIN BAY COMPANY LLC

OR

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3586624

For professional services rendered
 through February 28, 2007 in connection
 with a dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

Hours

11/14/2006	KAM	Work on settlement; telephone call P. Bepler re same	0.90
12/4/2006	KAM	Preparation for settlement discussions (review chart from client; draft summary charts)	0.85
12/5/2006	KAM	Work on damages charts	0.40
12/13/2006	KAM	Telephone call client	0.10
12/21/2006	KAM	Research re service of process; conference J. Robinson re same	2.50

AKIN BAY COMPANY LLC

March 12, 2007

			Page 2
			<u>Hours</u>
12/21/2006	JSR	Research re service of process in Hong Kong under Hague and Rule 4; review cases	2.00
12/27/2006	KAM	Work on damage number charts; conference J. Robinson re lawsuit	1.75
	JSR	Review Wham-O Agreement; initial drafting of complaint for reimbursement	2.90
12/28/2006	JSR	Draft complaint	3.10
12/29/2006	JSR	Revise complaint; prepare exhibits; draft demand letter for reimbursement	2.60
1/1/2007	KAM	Review and comment on draft complaint	1.00
1/2/2007	KAM	Preparation for settlement conference with S. Nelson (review damages numbers and Cornerstone Answer); Conference J. Robinson re Wham-O lawsuit	1.75
	JSR	Revise complaint	0.10
1/3/2007	JSR	Conference K.A. McDonald; telephone call S. Nelson; telephone call P. Bepler	0.75
	KAM	Preparation for settlement conference; telephone calls S. Nelson; conference J. Robinson and telephone client re settlement	1.05
1/12/2007	KAM	Work on demand letter to Hsieh; memorandum to client and e-mail re same	0.25
1/16/2007	KAM	Finalize demand letter; e-mails to AAA and client	0.10
1/18/2007	JSR	Revise complaint to incorporate client comments	0.50

AKIN BAY COMPANY LLC

March 12, 2007

Page 3

Hours

1/19/2007	JSR	Review and revise draft complaint	0.30
1/29/2007	JSR	Proofread changes to draft complaint; review cases re jurisdiction	0.40
	KAM	Telephone call client; legal research re amount in controversy	0.80
2/6/2007	KAM	Telephone call client; work on Wham-O complaint	1.50
2/7/2007	KAM	Mark up draft complaint	0.50
2/21/2007	KAM	Telephone call P. Bepler and conference J. Robinson re Wham-O litigation	0.55
2/22/2007	KAM	Finalize objections to document demand; e-mail to S. Nelson re same; telephone client re same; telephone client re Wham-O litigation	0.50

Amount

For professional services rendered	27.75	\$11,793.75
------------------------------------	-------	-------------

Additional Charges :

Courier	17.76
CourtAlert.com	8.56
DLS Fee	70.00
Filing Fees	210.00
Outside Copying	306.05
Photocopy	75.00
Westlaw	861.43
Total costs	\$1,548.80

Total amount of this bill	\$13,342.55
---------------------------	-------------

AKIN BAY COMPANY LLC

March 12, 2007

Page 4

Professional Summary

Name	Hours	Rate
Jayne S. Robinson	12.65	425.00
Kathryn Ann McDonald	15.10	425.00

NEW YORK _____

AKIN BAY COMPANY LLC

_____OR

To ROBINSON & McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
IDENTIFICATION NUMBER
13-3588824

For professional services rendered
through March 31, 2007 in connection
with a dispute with Cornerstone Overseas
Investment Limited and Cornerstone
Strategic Management Limited regarding
Wham-O Agreement

Professional Services

Hours

3/1/2007	KAM	Telephone call client re document objections; e-mail to S. Nelson	0.20
3/6/2007	KAM	Telephone call S. Nelson re document demands; legal research re attorneys' fees issue	0.50
3/7/2007	KAM	Telephone call P. Bepler; research re indemnity contracts	0.60
3/9/2007	KAM	Telephone call P. Bepler	0.10
3/12/2007	KAM	Memorandum to S. Nelson summarizing document request discussions; telephone calls client re same	0.80

Amount

For professional services rendered	2.20	\$935.00
------------------------------------	------	----------

Page 2

Additional Charges:

CourtAlert.com	15.50
DLS Fee	65.11
Lexis	<u>593.90</u>

Total costs	<u>\$674.51</u>
-------------	-----------------

5/3/2007 Credit for error on March 12, 2007 bill	<u>(255.00)</u>
--	-----------------

Total amount of this bill	<u>\$1,354.51</u>
---------------------------	-------------------

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Kathryn Ann McDonald	2.20	425.00

June 28, 2007

NEW YORK _____

AKIN BAY COMPANY LLC

DR

To ROBINSON & McDONALD LLP

COUNSELLORS AT LAW

61 BROADWAY

NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
IDENTIFICATION NUMBER
13-3588924

For professional services rendered
through May 31, 2007 in connection with
a dispute with Cornerstone Overseas
Investment Limited regarding 2004
Agreement (First Agreement)

Professional Services

			<u>Hours</u>
4/3/2007	KAM	Preparation for arbitration hearing re attorneys' fees	1.00
4/4/2007	JSR	Conference K.A. McDonald and review cases in preparation for oral argument	1.00
	KAM	Preparation for hearing re attorneys' fees; legal research re same	5.50
4/5/2007	JSR	Oral argument; telephone call clients	1.20
	KAM	Preparation for and participation in arbitration hearing re attorneys' fees under First Agreement; telephone call client re oral argument	2.25
4/9/2007	KAM	Review e-mail from client re document production and Akin document demand	0.15
4/17/2007	KAM	Conference J. Robinson re strategy	0.40
4/20/2007	KAM	E-mails to client	0.35

AKIN BAY COMPANY LLC

June 28, 2007

Page 2

Hours

4/23/2007	KAM	Telephone call P. Bepler re arbitrator's decision; review of Interim Award; conference J. Robinson re same; work on interpretive motion re First Agreement	3.00
4/30/2007	KAM	Emails with David Singer; work on interpretive motion re First Agreement	2.15
5/2/2007	KAM	Telephone call client	0.25
5/3/2007	KAM	Telephone call S. Nelson; telephone calls P. Bepler; draft memorandum to S. Nelson; review of Cornerstone's objections to document demand	0.90
5/4/2007	KAM	Telephone call P. Bepler; re-draft memorandum re documents	0.15
5/9/2007	KAM	Prepare memorandum and attachments for S. Nelson re document demand and amended order	0.50
5/16/2007	KAM	Telephone call J. Rybakoff	0.35
5/17/2007	KAM	Telephone call S. Nelson (in Shanghai); e-mail to client; draft memorandum to S. Nelson; letter to arbitrator	0.55
5/18/2007	KAM	Re-do schedule; telephone call D. Singer; letter to arbitrator; e-mail to D. Singer; telephone call clients; e-mail to clients	1.10
5/22/2007	KAM	Telephone call D. Singer	0.10
5/23/2007	KAM	Telephone call D. Singer re schedule	0.10
5/31/2007	KAM	Telephone calls P. Bepler re document production	0.20

AKIN BAY COMPANY LLC

June 28, 2007

Page 3

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	21.20	\$9,010.00

Additional Charges :

DLS Fee	36.61
Outside Copying	1,499.97
Photocopy	55.20
Telephone	29.55
Westlaw	171.33
Total costs	\$1,792.66

Total amount of this bill	\$10,802.66
---------------------------	-------------

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	2.20	425.00
Kathryn Ann McDonald	19.00	425.00

NEW YORK June 28, 2007AKIN BAY COMPANY LLC

OR

To ROBINSON & McDONALD LLP
 COUNSELLORS AT LAW
 61 BROADWAY
 NEW YORK, N.Y. 10006

FEDERAL & NEW YORK STATE
 IDENTIFICATION NUMBER
 13-3586924

For professional services rendered
 through May 31, 2007 in connection with
 a dispute with Cornerstone Overseas
 Investment Limited and Cornerstone
 Strategic Management Limited regarding
 Wham-O Agreement

Professional Services

			<u>Hours</u>
4/5/2007	JSR	Telephone call clients; telephone call D. Singer	0.40
	KAM	Telephone call client re Wham-O litigation; telephone call D. Singer re litigation; draft stipulation withdrawing lawsuit	0.65
4/9/2007	KAM	Review e-mail from client re document production and Akin document demand; re-draft stipulation re lawsuit	0.25
4/17/2007	KAM	Telephone call D. Singer re re-draft stipulation; conference J. Robinson re strategy	0.60
4/18/2007	KAM	E-mails to Dorsey re stipulation	0.10
4/20/2007	KAM	E-mails to client re litigation stipulation and attorneys' fees issues; e-mail to Singer re stipulation	0.45

AKIN BAY COMPANY LLC

June 28, 2007

			Page 2
			<u>Hours</u>
4/30/2007	KAM	Emails with David Singer	0.15
5/2/2007	KAM	Telephone call client	0.25
5/3/2007	KAM	Telephone call S. Nelson; telephone calls P. Bepler; draft memorandum to S. Nelson; review of Cornerstone's objections to document demand	0.90
5/4/2007	KAM	Telephone call P. Bepler; re-draft memorandum re documents	0.15
5/9/2007	KAM	Prepare memorandum and attachments for S. Nelson re document demand and amended order	0.50
5/16/2007	KAM	Telephone call J. Rybakoff	0.35
5/17/2007	KAM	Telephone call S. Nelson (in Shanghai); e-mail to client; draft memorandum to S. Nelson; letter to arbitrator	0.55
5/18/2007	KAM	Re-do schedule; telephone call D. Singer; letter to arbitrator; e-mail to D. Singer; telephone call clients; e-mail to clients	1.10
5/22/2007	KAM	Telephone call D. Singer	0.10
5/23/2007	KAM	Telephone call D. Singer re schedule	0.10
5/31/2007	KAM	Telephone calls P. Bepler re document production	0.20

		<u>Amount</u>
For professional services rendered	6.80	\$2,890.00

AKIN BAY COMPANY LLC

June 28, 2007

Page 3

Additional Charges :

	<u>Amount</u>
DLS Fee	36.61
Outside Copying	375.00
Photocopy	55.20
Telephone	29.55
Westlaw	<u>171.33</u>
Total costs	\$667.69
 Total amount of this bill	 <u>\$3,557.69</u>

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Jayne S. Robinson	0.40	425.00
Kathryn Ann McDonald	6.40	425.00

JUL 6 2007 8:21AM

NO. 3682 P. 3



American Arbitration Association
Dispute Resolution Services Worldwide

1833 Broadway
10th Floor
New York, NY 10019

STMT DATE	AMOUNT DUE
07/09/2007	25350.00
CASE#	
50-435-T-00214-06 01 ANBU-R	

Payment Due Upon Receipt

INVOICE/STATEMENT

K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York NY 10006

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

Please Detach and Return with Payment to the Above Address

Please Indicate Case No. on check



American Arbitration Association
Dispute Resolution Services Worldwide

1833 Broadway
10th Floor
New York, NY 10019

NAME K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York NY 10006

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

STMT DATE	CASE#	PREVIOUS BALANCE	CURRENT CREDITS	NEW CHARGES	TOTAL BALANCE DUE
07/09/2007	50-435-T-00214-06 01 ANBU-R	0.00	13825.00	39175.00	25350.00

DATE	REF#	DESCRIPTION	AMOUNT	CREDITS	BALANCE
05/22/2006	9271057	Initial Administrative Fee	8000.00		
05/24/2006	2290	Payment recvd from : coll ck/Akin Bay Company, LLC		8000.00	
01/22/2007	9397689	Your Share of the Neutral Compensation Deposit covering 8 hours of Preliminary Matters	2200.00		
02/08/2007	2500	Payment recvd from : coll ck/Akin Bay Company, LLC		2200.00	
01/22/2007	9397671	Your share of the arbitrator expense deposit	50.00		
02/08/2007	2500	Payment recvd from : coll ck/Akin Bay Company, LLC		50.00	
04/02/2007	9438188	Your Share of the Neutral Compensation Deposit covering 13 hours of Study	3575.00		
04/24/2007	2585	Payment recvd from : coll ck/Akin Bay Company LLC		3575.00	
06/04/2007	9489166	Case Service Fee	3250.00		3250.00
07/06/2007	9485450	Your Share of the Neutral Compensation Deposit covering 5 days of Hearing	11000.00		11000.00
07/06/2007	9485452	Your Share of the Neutral Compensation Deposit covering 40 hours of Study	11000.00		11000.00

Remarks: For any inquiry please call: 212-484-3289
This is a full statement showing all financial activity on this case.

**TOTAL
BALANCE
DUE** 25350.00

Please Indicate Case No. on check

INVOICE SUMMARY: INITIAL/COUNTER-CLAIM FEES
HEARING/POSTPONEMENT/ROOM/PROCESSING FEES
REALLOCATION AT CASE END FEES
NEUTRAL COMPENSATION/EXPENSES

NET BILLED	NET PAID	NET DUE
11250.00	8000.00	3250.00
0.00	0.00	0.00
0.00	0.00	0.00
27925.00	5825.00	22100.00

EIN: 13-0429745

JUL 6 2007 8:21AM

NO. 3682 P. 4



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

STMT DATE	AMOUNT DUE
07/08/2007	25350.00
CASE#	
50-435-T-00214-08 01 ANBU-R	

Payment Due Upon Receipt

INVOICE/STATEMENT

K. Ann McDonald Esq.
Robinson Murphy & McDonald
81 Broadway, Suite 1415
New York NY 10008

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

Please Detach and Return with Payment to the Above Address

Please Indicate Case No. on check



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

NAME K. Ann McDonald Esq.
Robinson Murphy & McDonald
81 Broadway, Suite 1415
New York NY 10008

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

STMT DATE	CASE#	PREVIOUS BALANCE	CURRENT CREDITS	NEW CHARGES	TOTAL BALANCE DUE
07/08/2007	50-435-T-00214-08 01 ANBU-R	0.00	13625.00	39175.00	25350.00

DATE	REF#	DESCRIPTION	AMOUNT	CREDITS	BALANCE
07/08/2007	9485454	Your share of the arbitrator expense deposit	100.00		100.00

Remarks: For any inquiry please call: 212-484-3298
This is a full statement showing all financial activity on this case.

**TOTAL
BALANCE
DUE** 25350.00

Please Indicate Case No. on check

INVOICE SUMMARY:	NET BILLED	NET PAID	NET DUE
INITIAL/COUNTER-CLAIM FEES	11250.00	0000.00	3250.00
HEARING/POSTPONEMENT/ROOM/PROCESSING FEES	0.00	0.00	0.00
REALLOCATION AT CASE END FEES	0.00	0.00	0.00
NEUTRAL COMPENSATION/EXPENSES	27925.00	5625.00	22300.00
			EN 13-0429745



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

STMT DATE	AMOUNT DUE
07/11/2007	\$25,350.00
CASE#	
50-435-T-00214-06 01 ANBU-C	

Payment Due Upon Receipt

INVOICE

K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York NY 10006

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited



Please Detach and Return with Payment to the Above Address

Please Indicate Case No. on check



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

NAME K. Ann McDonald Esq.
Robinson Murphy & McDonald
61 Broadway, Suite 1415
New York NY 10006

Representing Akin Bay Company LLC
Re: Cornerstone Overseas Investment Limited
and Cornerstone Strategic Management Limited

STMT DT	CASE#	PREVIOUS BALANCE	CURRENT CREDITS	CURRENT CHARGES	BALANCE DUE
07/11/2007	50-435-T-00214-06 01 ANBU-C	3,250.00	0.00	22,100.00	25,350.00
DATE	INVOICE#	TRANSACTIONS		CHARGES	CREDITS
07/06/2007	9485450	Balance carried from Previous Billing Period		3,250.00	
07/06/2007	9485452	Your Share of the Neutral Compensation Deposit covering 5 days of Hearing		11,000.00	
07/06/2007	9485452	Your Share of the Neutral Compensation Deposit covering 40 hours of Study		11,000.00	
07/06/2007	9485454	Your share of the arbitrator expense deposit		100.00	
Totals		Transactions from 06/12/2007 to 07/11/2007		25,350.00	0.00

Remarks: For any inquiry please call: 212-484-3299. This invoice reflects financial activity for this party only, for the period stated above.

EIN: 13-0429745



American Arbitration Association
Dispute Resolution Services Worldwide

1633 Broadway
10th Floor
New York, NY 10019

#1

This is Not an Invoice

FINANCIAL HISTORY

History of transactions thru 07/11/2007	CASE# 20-4357-00214-06-01	BALANCE \$25,350.00
NAME K. Ann McDonald Esq.	Representing Akin Bay Company LLC	
Robinson Murphy & McDonald	Re: Cornerstone Overseas Investment Limited	
61 Broadway, Suite 1415	and Cornerstone Strategic Management Limited	
New York, NY 10008		

Administrative Fees

Invoice #	Date	Description	Amount
9271057	05/22/2006	Initial Administrative Fee	8,000.00
9469168	06/04/2007	Case Service Fee	3,250.00
Subtotal - Administrative Fees :			11,250.00

Neutral Fees and Expenses

Invoice #	Date	Description	Amount
9397669	01/22/2007	Your Share of the Neutral Compensation Deposit covering 8 hours of Preliminary Matters	2,200.00
9397671	01/22/2007	Your share of the arbitrator expense deposit	50.00
9438186	04/02/2007	Your Share of the Neutral Compensation Deposit covering 13 hours of Study	3,575.00
9485450	07/06/2007	Your Share of the Neutral Compensation Deposit covering 5 days of Hearing	11,000.00
9485452	07/06/2007	Your Share of the Neutral Compensation Deposit covering 40 hours of Study	11,000.00
9485454	07/06/2007	Your share of the arbitrator expense deposit	100.00
Subtotal - Neutral Fees and Expenses :			27,925.00
Net Total of All Charges :			39,175.00

Payments and Refunds

Check/Ref #	Date	Description	Amount
2290	05/24/2006	Payment recvd from : coll ck/Akin Bay Company, LLC	8,000.00
2500	02/08/2007	Payment recvd from : coll ck/Akin Bay Company, LLC	2,250.00
2565	04/24/2007	Payment recvd from : coll ck/Akin Bay Company LLC	3,575.00
Net Total of All Payments :			13,825.00

CASE BALANCE	\$25,350.00
--------------	-------------



Document Efficiency
At Work.

IKON Office Solutions - NY Financial
Phone: (212) 376-6100 Fax:
Federal ID: 230334400

INVOICE

Invoice #	NYF07060073
Invoice Date:	06/05/2007
Due Date:	06/15/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

Page 1 of 1

BILL TO:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

SHIP TO:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

Attn: CARMEN SICA

Price using: STANDARD Price

Reference / Case #	Reference 2	Reference 3	Account Manager
01810-002			Lowe, Eric
Sales Order	Order Date	Ordered By	Quantity
			Unit Price
			Extension

SO-0706-0035	06/04/2007	CARMEN SICA - ROBINSON MCDONALD-LAW OFFICES			
E-Label Endorsement		3,653.00	0.0500		182.65
B&W Copies D - Heavy Litigation		14,612.00	0.1500		2,191.80

ENTERED #1,286.66 Just Agt
ENTERED #1,286.65 Wham-D

Please Pay From This Invoice

Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.

Taxable Sales:	2,374.45
Sales Tax:	198.86
Non-Taxable:	0.00
Postage:	0.00
Delivery:	0.00

PAY THIS AMOUNT \$ 2,573.31

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by: Carmen Sica

Date: 6/20/2007

Please pay from this copy. The party named on this bill is held responsible for payment

Payment From:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060073
Invoice Date: 06/05/2007
Due Date: 06/15/2007
Customer Code: NYF-ROBI
Natl ID: 29123

PAY THIS AMOUNT \$ 2,573.31

Please Remit To:
IKON Office Solutions
LDS Northeast District - NYF
P O Box 827164
Philadelphia, PA 19182-7164


**Document Efficiency
At Work™**

IKON Office Solutions - NY Financial
Phone: (212) 376-6100 Fax:
Federal ID: 230334400

INVOICE

Invoice #	NYF07060322
Invoice Date:	06/20/2007
Due Date:	06/30/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

BILL TO:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

SHIP TO:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

Attn: CARMEN SICA

Price using: STANDARD Price

Reference / Case #		Reference 2	Reference 3	Account Manager	
01810-002				Low, Eric	
Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension

SO-0706-0072	06/05/2007	CARMEN SICA - ROBINSON MCDONALD-LAW OFFICES			
E-Label Endorsement			5,502.00	0.0500	275.10
B&W Copies D - Heavy Litigation			22,008.00	0.1500	3,301.20

Bates Range#4644-10145

ENTERED 1937.91 Just Agt

ENTERED 1937.91 Wham-D

Please Pay From This Invoice		Taxable Sales:	3,576.30
Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Sales Tax:	299.52
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
PAY THIS AMOUNT \$			3,875.82

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by:

Carmen Sica

Date:

6/20/07

Please pay from this copy. The party named on this bill is held responsible for payment.

Payment From:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

Amount Enclosed

\$

Please Remit To:
IKON Office Solutions
LDS Northeast District - NYF
P O Box 827164
Philadelphia, PA 19182-7164

Invoice: NYF07060322
Invoice Date: 06/20/2007
Due Date: 06/30/2007
Customer Code: NYF-ROBI
Natl ID: 29123

PAY THIS AMOUNT \$ 3,875.82


**Document Efficiency
At Work™**

IKON Office Solutions - NY Financial
Phone: (212) 376-6100 Fax:
Federal ID: 230334400

INVOICE

Invoice #	NYF07060113
Invoice Date:	06/07/2007
Due Date:	06/17/2007
Terms:	Net 10 Days
Customer Code:	NYF-ROBI
Natl ID:	29123

BILL TO:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

SHIP TO:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

Attn: Ann McDonald

Price using: STANDARD Price

Reference / Case #		Reference 2	Reference 3	Account Manager	
01810-002				Lowe, Eric	
Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
SO-0706-0090 06/06/2007 Ann McDonald - ROBINSON MCDONALD-LAW OFFICES					
B&W Copies D - Heavy Litigation			492.00	0.1500	73.80

ENTERED \$39.99 Just Agt
ENTERED \$39.99 Wham-D

Please Pay From This Invoice		Taxable Sales:	73.80
Customer's duly authorized signature below is an agreement that the above-described work has been received and accepted by Customer. Customer assures payment of this invoice within 10 days. Interest at the rate of the lesser of 1.5% per month or the maximum legal rate will be charged on invoices not paid within 10 days. Customer agrees to pay legal fees incurred in the collection of past due accounts.		Sales Tax:	6.18
		Non-Taxable:	0.00
		Postage:	0.00
		Delivery:	0.00
		PAY THIS AMOUNT \$	79.98

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by: [Signature]

Date: 6/6/07

Please pay from this copy. The party named on this bill is held responsible for payment.

Payment From:
ROBINSON MCDONALD-LAW OFFICES
61 Broadway
New York, NY 10006

Amount Enclosed

\$

Invoice: NYF07060113

Invoice Date: 06/07/2007

Due Date: 06/17/2007

Customer Code: NYF-ROBI

Natl ID: 29123

Please Remit To:
IKON Office Solutions
LDS Northeast District - NYF
P O Box 827164
Philadelphia, PA 19182-7164

PAY THIS AMOUNT \$ 79.98